

**Illinois Department of Revenue  
Regulations**

|                                      |                          |
|--------------------------------------|--------------------------|
| <b>Title 86 Part 395 Section 395</b> | <b>Table of Contents</b> |
|--------------------------------------|--------------------------|

**TITLE 86: REVENUE**

**PART 395**

**METRO-EAST PARK AND RECREATION DISTRICT RETAILERS' OCCUPATION TAX**

Section

|         |   |
|---------|---|
| 395.101 | Nature of the Metro-East Park and Recreation District Retailers' Occupation Tax |
| 395.105 | Registration and Returns  |
| 395.110 | Claims to Recover Erroneously Paid Tax  |
| 395.115 | Jurisdictional Questions  |
| 395.120 | Retailers' Occupation Tax Regulations   |
| 395.125 | Penalties, Interest and Procedures  |
| 395.130 | Effective Date  |

**AUTHORITY:** Implementing the Metro-East Park and Recreation District Act [70 ILCS 1605] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-795].

**SOURCE:** Adopted at 24 Ill. Reg. 18357, effective December 1, 2000.